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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DODGE COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Dodge County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dodge County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Debbie Churchill, Dodge County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

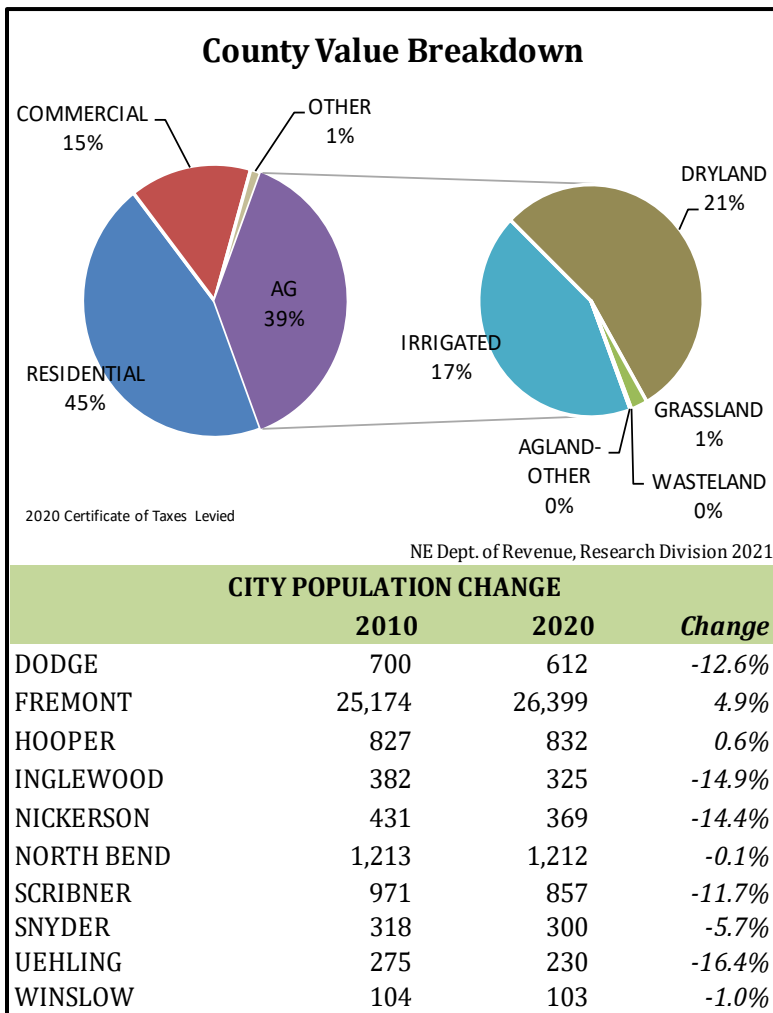
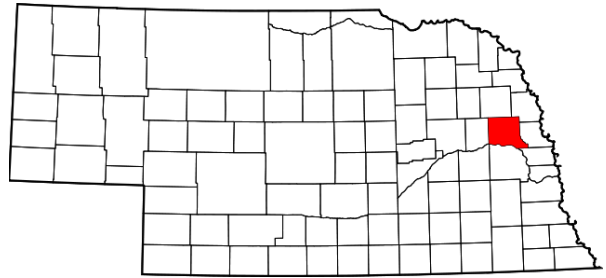
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 529 square miles, Dodge County has 36,565 residents, per the Census Bureau Quick Facts for 2019, a slight population decrease from the 2010 U.S. Census. Reports indicate that 63% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$134,491 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau, there are 997 employer establishments with total employment of 16,396, for a 1% employment increase from the prior year.

Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD).

Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, and Wholstone Farms, a food processing plant. Lincoln Premium Poultry is a supplier for Costco Wholesale and has a new processing facility.

2021 Residential Correlation for Dodge County

Assessment Actions

For the current assessment year, the Dodge County Assessor and staff have inspected and reviewed the towns of Dodge and Uehling, the villages of Hooper and North Bend, and 23 neighborhoods within Fremont. Based on a market analysis the county assessor and appraisal staff have made numerous depreciation changes throughout the entire county. The rural home site acre was increased to \$20,000.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The review of Dodge County residential properties revealed that the usability percentage of residential sales was higher than the state average. Upon further review, there were some sales that should have been disqualified from measurement which was a training issue with the staff. After the Property Assessment Division (Division) staff provided training, the county assessor revisited the sales file and qualification coding, the review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Valuation Groups are currently represented in ten geographic locations. Some of the smaller villages are grouped together based on the characteristics the county deemed to be similar.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. Lot studies were reviewed in North Bend along with the reappraisal.

The Dodge County assessor has an established six-year review and inspection cycle and is having difficulty completing the review timely. Currently, the county assessor is outside the six-year inspection and review cycle requirement for the rural residential properties. The flooding in 2019 also created a delay in the review. The residential costing is dated 2015 for some areas and 2018 for others. While the county is transitioning to the Vanguard Computer-Assisted Mass Appraisal (CAMA) cost factors are applied to update to current cost levels. It is difficult at this time to determine which values are generated with the Vanguard CAMA and which values are generated using percentage adjustments to achieve level of value. The Division will work with the county assessor and appraiser to develop a plan to bring the inspection process current.

The county developed a written valuation methodology in the fall of 2020.

2021 Residential Correlation for Dodge County

Description of Analysis

Residential parcels are analyzed utilizing 10 valuation groups that are based on the assessor locations in the county. Fremont is the county seat and represents 67% of the residential base.

Valuation Group	Description
1	Fremont
2	North Bend
3	Hooper
4	Dodge and Scribner
5	Snyder and Uehling
6	Rural Residential
8	Ames, Nickerson and Winslow
9	Lakes 1 – Year around Residence
10	Lakes 2 -- Seasonal
11	Inglewood

For the residential property class, a review of the statistical profile has 1,102 qualified residential sales which represent all 10 valuation groups. All valuation groups with a sufficient number of sales are within the acceptable range. For the overall class, all three measures of central tendency are within the acceptable range and show strong support for one another. The COD and PRD are in the IAAO recommended range, indicating the data used for the measurement is reliable. Both Valuation Group 10 and 11 are statistically outside the acceptable range but neither have a sufficient number of sales to rely on the median as a stable statistical measure.

The comparison of the sold parcels indicate approximately an 8% increase in the sales while the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicated an increase of 7% in residential value excluding growth indicating the movement in each is supportive of the assessment actions of the Dodge County Assessor.

2021 Residential Correlation for Dodge County

Equalization and Quality of Assessment

The review of the statistics with sufficient sales as well as the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	881	96.23	97.09	96.05	11.57	101.08
2	30	95.74	102.40	101.15	15.25	101.24
3	28	95.82	98.89	95.64	15.76	103.40
4	46	95.06	101.77	98.29	17.65	103.54
5	15	97.12	99.12	96.89	15.29	102.30
6	61	92.50	95.10	90.29	19.38	105.33
8	8	96.75	95.27	88.88	16.92	107.19
9	24	94.43	90.82	91.61	09.21	99.14
10	7	78.38	89.07	81.69	18.44	109.03
11	2	111.38	111.38	111.59	08.18	99.81
<u>ALL</u>	1,102	95.98	97.22	95.56	12.55	101.74

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dodge County is 96%.

2021 Commercial Correlation for Dodge County

Assessment Actions

For the 2021 assessment year, the County Assessor reported that the entire downtown business district and original town subdivision of the commercial class has been reviewed as well as the village of Dodge. Numerous changes to value was implemented in 2021 as well as the completion of the pick-up work.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

After the 2020 assessment cycle, time was spent training with the County Assessor and appraisal staff to qualify the sold parcels. Education was provided describing the process to review a sale and determine if it is arm's-length or not. The training resulted in a reliable sample of qualified sales.

The Valuation Groups currently are represented in two areas. The county assessor has combined all of the smaller villages into one valuation group. The lot values were reviewed by analyzing land to building ratios and vacant lot sales, and were last updated in 2017 and 2018. The Dodge County Assessor has an established six-year review and inspection cycle and is completing the review timely. The costing for the City of Fremont is 2018 and 2015-2018 for the remainder of county. The county has been transitioning to the Vanguard Computer-Assisted Mass Appraisal (CAMA) software and percentage adjustments have been applied.

Dodge County develop a written valuation methodology in the fall of 2020.

Description of Analysis

Commercial parcels are analyzed utilizing two valuation groups. All small towns are in Valuation Group 2.

Valuation Group	Description
1	Fremont
2	North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties

The overall statistical profile includes 70 qualified sales. All three measures of central tendency are within the acceptable range as well as the qualitative statistics. There are 31 various occupancy codes, none having a large enough sample to rely on.

2021 Commercial Correlation for Dodge County

Reviewing the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows that the population increased less growth approximately 7% and the sold sample also increased approximately 7%. The county assessor has spent a considerable amount of time reviewing the commercial class of property.

Equalization and Quality of Assessment

Based on the statistics and assessment practice review the county assessor completed this past year, the quality of assessment and the measures of central tendency for the commercial class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	57	97.54	99.02	94.44	16.55	104.85
2	13	93.34	90.70	89.27	19.25	101.60
____ALL____	70	97.36	97.47	94.24	16.99	103.43

Level of Value

Based on the review of all available information, the level of value of the commercial property in Dodge County is 97%.

2021 Agricultural Correlation for Dodge County

Assessment Actions

The Dodge County Assessor completed a market analysis of the sold agricultural parcels. For the 2021 assessment year it was evident that there should be two market areas in Dodge County. The values were adjusted in the irrigated and dryland areas. Market Area 1 irrigated and dryland were decreased 8%. Market Area 2 values were increased; irrigated land increased 4% and dryland 6%. The grass land values did not change.

All pick-up work was completed timely.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The Dodge County Assessor identifies two market areas. The areas are defined geographically splitting the county north and south. Discussion was held with the assessor concerning the identification of intensive use parcels, nothing was identified for the 2021 assessment year. The county assessor has had difficulty identifying the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 20% of the enrolled acres.

The review and inspection cycle for the agricultural class of property is well outside the required six-year cycle. Beginning in 2021, the county assessor plans to utilize aerial imagery to conduct a review. A physical inspection will occur when major discrepancies are found between the imagery and the property record card.

The home site land value was increased in 2021 to \$20,000. The values of the improvements costing is dated at 2015. Values have been adjusted with percentage adjustments to achieve the current assessment.

At one time, the county assessor's office had special valuation applications on file. Due to some issues with the prior administration, those special valuation applications were lost. Since the current assessor has been in place, there have been no special value applications filed. Current analysis, indicates that non-agricultural influences are not impacting the agricultural market.

The county developed a written value methodology.

Description of Analysis

For the 2021 assessment year the County Assessor has defined two market areas in Dodge County. Market Area 1 is the southern portion of the county and Market Area 2 is defined as the northern portion of the county.

2021 Agricultural Correlation for Dodge County

The statistical profile consists of 34 sales within Dodge County for the three year study period. The overall measures of central tendency are within the acceptable range. The two market areas in the county are also within the acceptable range for the measures of central tendency as well as the COD and PRD.

The 80% Majority Land Use (MLU) dryland subclass is within the acceptable range with 20 of the 34 sales represented in the subclass. The overall irrigated land is within the acceptable range, but the market areas lack enough sales to rely on. The irrigated land and grassland values in each market area are comparable to the adjoining counties.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. However, the lack of review and inspection in the rural sector of Dodge County causes concern. The county assessor plans to address the review beginning in 2021.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. The quality of assessment of the agricultural land in Dodge County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	71.33	68.04	65.79	08.23	103.42
1	5	70.50	66.44	64.12	08.43	103.62
2	1	76.01	76.01	76.01	00.00	100.00
<u>Dry</u>						
County	20	73.98	72.81	71.34	09.89	102.06
1	6	72.76	71.68	71.12	06.36	100.79
2	14	74.07	73.30	71.41	11.45	102.65
<u>ALL</u>	34	72.74	72.55	72.37	10.57	100.25

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dodge County is 73%.

2021 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	1102	Median	95.98
Total Sales Price	\$185,853,691	Mean	97.22
Total Adj. Sales Price	\$185,853,691	Wgt. Mean	95.56
Total Assessed Value	\$177,605,626	Average Assessed Value of the Base	\$134,259
Avg. Adj. Sales Price	\$168,651	Avg. Assessed Value	\$161,167

Confidence Interval - Current

95% Median C.I	95.19 to 96.79
95% Wgt. Mean C.I	94.64 to 96.48
95% Mean C.I	96.20 to 98.24
% of Value of the Class of all Real Property Value in the County	44.95
% of Records Sold in the Study Period	7.46
% of Value Sold in the Study Period	8.95

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	1,025	97	96.65
2019	1,189	92	92.09
2018	1,184	95	94.53
2017	1,101	92	92.47

2021 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	70	Median	97.36
Total Sales Price	\$36,143,880	Mean	97.47
Total Adj. Sales Price	\$36,143,880	Wgt. Mean	94.24
Total Assessed Value	\$34,061,700	Average Assessed Value of the Base	\$389,025
Avg. Adj. Sales Price	\$516,341	Avg. Assessed Value	\$486,596

Confidence Interval - Current

95% Median C.I	93.04 to 100.16
95% Wgt. Mean C.I	87.80 to 100.68
95% Mean C.I	91.86 to 103.08
% of Value of the Class of all Real Property Value in the County	15.73
% of Records Sold in the Study Period	3.92
% of Value Sold in the Study Period	4.91

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	68	77	94.51
2019	100	88	88.01
2018	119	97	96.57
2017	103	96	95.82

27 Dodge
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 1,102
 Total Sales Price : 185,853,691
 Total Adj. Sales Price : 185,853,691
 Total Assessed Value : 177,605,626
 Avg. Adj. Sales Price : 168,651
 Avg. Assessed Value : 161,167

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 97
 COD : 12.55
 PRD : 101.74

COV : 17.76
 STD : 17.27
 Avg. Abs. Dev : 12.05
 MAX Sales Ratio : 216.48
 MIN Sales Ratio : 47.09

95% Median C.I. : 95.19 to 96.79
 95% Wgt. Mean C.I. : 94.64 to 96.48
 95% Mean C.I. : 96.20 to 98.24

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	109	100.43	102.94	100.65	12.11	102.28	60.85	216.48	96.65 to 103.09	153,013	154,002
01-JAN-19 To 31-MAR-19	98	100.82	103.86	102.56	11.53	101.27	73.73	149.82	98.24 to 104.04	150,339	154,184
01-APR-19 To 30-JUN-19	134	97.60	99.32	98.53	10.13	100.80	59.14	162.64	95.74 to 98.89	169,647	167,150
01-JUL-19 To 30-SEP-19	155	98.93	102.07	99.67	11.34	102.41	64.87	178.19	97.25 to 102.06	179,162	178,575
01-OCT-19 To 31-DEC-19	142	95.87	95.63	95.09	10.98	100.57	50.45	156.43	94.17 to 97.67	165,997	157,851
01-JAN-20 To 31-MAR-20	131	93.74	93.60	92.33	13.86	101.38	49.37	167.69	90.63 to 95.60	159,881	147,617
01-APR-20 To 30-JUN-20	164	92.45	94.40	91.89	14.51	102.73	47.09	181.49	90.18 to 94.83	168,928	155,233
01-JUL-20 To 30-SEP-20	169	90.31	90.44	89.60	12.15	100.94	48.45	150.63	87.63 to 92.91	187,687	168,173
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	496	98.99	101.87	100.07	11.34	101.80	59.14	216.48	97.88 to 100.51	165,150	165,269
01-OCT-19 To 30-SEP-20	606	93.35	93.41	92.01	12.99	101.52	47.09	181.49	91.94 to 94.40	171,517	157,809
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	529	97.99	99.98	98.64	11.14	101.36	50.45	178.19	97.08 to 98.97	167,878	165,600
<u>ALL</u>	1,102	95.98	97.22	95.56	12.55	101.74	47.09	216.48	95.19 to 96.79	168,651	161,167

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	881	96.23	97.09	96.05	11.57	101.08	49.37	216.48	95.24 to 97.03	169,389	162,693
2	30	95.74	102.40	101.15	15.25	101.24	76.05	160.44	92.91 to 106.29	130,967	132,478
3	28	95.82	98.89	95.64	15.76	103.40	63.78	147.76	88.95 to 105.80	123,239	117,871
4	46	95.06	101.77	98.29	17.65	103.54	65.60	162.64	91.41 to 105.83	94,486	92,875
5	15	97.12	99.12	96.89	15.29	102.30	61.66	140.20	86.07 to 109.26	116,827	113,197
6	61	92.50	95.10	90.29	19.38	105.33	48.45	179.34	84.47 to 98.52	225,293	203,407
8	8	96.75	95.27	88.88	16.92	107.19	48.15	145.73	48.15 to 145.73	79,988	71,091
9	24	94.43	90.82	91.61	09.21	99.14	47.09	110.18	89.23 to 98.31	337,290	309,000
10	7	78.38	89.07	81.69	18.44	109.03	71.57	123.32	71.57 to 123.32	51,286	41,895
11	2	111.38	111.38	111.59	08.18	99.81	102.27	120.49	N/A	153,500	171,289
<u>ALL</u>	1,102	95.98	97.22	95.56	12.55	101.74	47.09	216.48	95.19 to 96.79	168,651	161,167

27 Dodge
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 1,102
 Total Sales Price : 185,853,691
 Total Adj. Sales Price : 185,853,691
 Total Assessed Value : 177,605,626
 Avg. Adj. Sales Price : 168,651
 Avg. Assessed Value : 161,167

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 97
 COD : 12.55
 PRD : 101.74

COV : 17.76
 STD : 17.27
 Avg. Abs. Dev : 12.05
 MAX Sales Ratio : 216.48
 MIN Sales Ratio : 47.09

95% Median C.I. : 95.19 to 96.79
 95% Wgt. Mean C.I. : 94.64 to 96.48
 95% Mean C.I. : 96.20 to 98.24

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,099	95.97	97.24	95.57	12.58	101.75	47.09	216.48	95.19 to 96.79	168,975	161,484
06											
07	3	96.33	90.77	89.56	06.35	101.35	78.82	97.17	N/A	49,967	44,752
<u>ALL</u>	1,102	95.98	97.22	95.56	12.55	101.74	47.09	216.48	95.19 to 96.79	168,651	161,167

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	98.44	98.44	85.57	30.51	115.04	68.41	128.46	N/A	8,750	7,487
Less Than 30,000	9	128.46	124.81	126.23	23.86	98.88	68.41	181.49	93.66 to 179.34	18,278	23,072
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,102	95.98	97.22	95.56	12.55	101.74	47.09	216.48	95.19 to 96.79	168,651	161,167
Greater Than 14,999	1,100	95.98	97.22	95.56	12.52	101.74	47.09	216.48	95.19 to 96.79	168,942	161,446
Greater Than 29,999	1,093	95.95	96.99	95.53	12.36	101.53	47.09	216.48	95.16 to 96.75	169,889	162,304
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	98.44	98.44	85.57	30.51	115.04	68.41	128.46	N/A	8,750	7,487
15,000 TO 29,999	7	128.81	132.35	131.07	23.90	100.98	93.66	181.49	93.66 to 181.49	21,000	27,525
30,000 TO 59,999	35	104.47	108.52	108.04	17.72	100.44	62.49	178.19	97.72 to 117.04	45,633	49,300
60,000 TO 99,999	166	103.22	106.44	106.51	16.44	99.93	56.92	216.48	100.38 to 107.88	80,777	86,032
100,000 TO 149,999	311	95.11	95.04	94.87	13.45	100.18	48.15	167.69	93.23 to 96.45	127,256	120,728
150,000 TO 249,999	427	95.07	94.99	95.02	09.55	99.97	51.68	148.35	94.32 to 96.10	187,614	178,278
250,000 TO 499,999	148	95.01	93.87	93.96	08.91	99.90	47.09	130.53	93.13 to 96.56	321,757	302,330
500,000 TO 999,999	6	97.33	88.69	88.15	10.35	100.61	48.45	100.59	48.45 to 100.59	562,583	495,929
1,000,000 +											
<u>ALL</u>	1,102	95.98	97.22	95.56	12.55	101.74	47.09	216.48	95.19 to 96.79	168,651	161,167

27 Dodge
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 70
Total Sales Price : 36,143,880
Total Adj. Sales Price : 36,143,880
Total Assessed Value : 34,061,700
Avg. Adj. Sales Price : 516,341
Avg. Assessed Value : 486,596

MEDIAN : 97
WGT. MEAN : 94
MEAN : 97
COD : 16.99
PRD : 103.43

COV : 24.56
STD : 23.94
Avg. Abs. Dev : 16.54
MAX Sales Ratio : 170.60
MIN Sales Ratio : 48.11

95% Median C.I. : 93.04 to 100.16
95% Wgt. Mean C.I. : 87.80 to 100.68
95% Mean C.I. : 91.86 to 103.08

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	3	88.73	89.82	91.12	07.78	98.57	80.01	100.72	N/A	355,515	323,929	
01-JAN-18 To 31-MAR-18	4	97.19	90.04	96.86	11.45	92.96	63.04	102.75	N/A	3,616,750	3,503,019	
01-APR-18 To 30-JUN-18	6	94.67	101.28	97.11	13.78	104.29	80.21	134.74	80.21 to 134.74	491,220	477,010	
01-JUL-18 To 30-SEP-18	3	95.31	88.56	92.29	19.57	95.96	57.21	113.15	N/A	220,000	203,031	
01-OCT-18 To 31-DEC-18	6	102.50	110.37	106.98	19.10	103.17	85.94	162.40	85.94 to 162.40	200,500	214,491	
01-JAN-19 To 31-MAR-19	10	104.68	103.87	96.22	11.96	107.95	57.98	132.89	97.54 to 116.05	503,680	484,665	
01-APR-19 To 30-JUN-19	5	101.89	98.80	89.79	12.58	110.03	75.13	114.25	N/A	533,293	478,819	
01-JUL-19 To 30-SEP-19	6	98.54	93.86	80.25	06.57	116.96	71.52	103.02	71.52 to 103.02	523,667	420,225	
01-OCT-19 To 31-DEC-19	7	93.34	101.06	97.05	19.37	104.13	65.42	170.08	65.42 to 170.08	160,429	155,702	
01-JAN-20 To 31-MAR-20	4	78.36	87.39	74.88	25.45	116.71	65.19	127.64	N/A	156,438	117,143	
01-APR-20 To 30-JUN-20	9	92.87	92.16	94.05	24.27	97.99	48.11	170.60	50.77 to 110.72	182,156	171,317	
01-JUL-20 To 30-SEP-20	7	100.33	96.51	93.02	17.15	103.75	59.82	127.72	59.82 to 127.72	223,800	208,187	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	16	95.05	93.93	96.42	13.55	97.42	57.21	134.74	80.21 to 102.75	1,196,304	1,153,438	
01-OCT-18 To 30-SEP-19	27	99.01	102.15	91.71	13.36	111.38	57.98	162.40	97.18 to 110.91	446,232	409,224	
01-OCT-19 To 30-SEP-20	27	93.04	94.89	91.99	22.07	103.15	48.11	170.60	77.04 to 100.33	183,509	168,802	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	19	95.97	99.78	97.37	16.41	102.48	57.21	162.40	89.27 to 112.25	1,014,596	987,904	
01-JAN-19 To 31-DEC-19	28	99.01	100.12	90.67	13.41	110.42	57.98	170.08	93.34 to 103.32	427,438	387,572	
<u>ALL</u>	70	97.36	97.47	94.24	16.99	103.43	48.11	170.60	93.04 to 100.16	516,341	486,596	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	57	97.54	99.02	94.44	16.55	104.85	48.11	170.60	93.04 to 100.33	609,361	575,486	
2	13	93.34	90.70	89.27	19.25	101.60	50.77	127.72	65.19 to 103.02	108,484	96,847	
<u>ALL</u>	70	97.36	97.47	94.24	16.99	103.43	48.11	170.60	93.04 to 100.16	516,341	486,596	

27 Dodge
COMMERCIAL

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COV : 24.56
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 Avg. Abs. Dev : 16.54
 MAX Sales Ratio : 170.60
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95% Median C.I. : 93.04 to 100.16
 95% Wgt. Mean C.I. : 87.80 to 100.68
 95% Mean C.I. : 91.86 to 103.08

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	7	99.59	92.09	97.80	13.09	94.16	57.98	113.85	57.98 to 113.85	2,103,814	2,057,482
03	55	98.12	100.44	93.01	16.65	107.99	50.77	170.60	93.34 to 101.89	316,395	294,275
04	8	80.49	81.76	86.52	21.33	94.50	48.11	114.25	48.11 to 114.25	501,933	434,275
<u>ALL</u>	<u>70</u>	<u>97.36</u>	<u>97.47</u>	<u>94.24</u>	<u>16.99</u>	<u>103.43</u>	<u>48.11</u>	<u>170.60</u>	<u>93.04 to 100.16</u>	<u>516,341</u>	<u>486,596</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	91.12	81.64	84.19	19.12	96.97	50.77	103.02	N/A	11,967	10,075
Less Than 30,000	4	97.07	93.16	101.63	22.88	91.67	50.77	127.72	N/A	14,975	15,219
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	70	97.36	97.47	94.24	16.99	103.43	48.11	170.60	93.04 to 100.16	516,341	486,596
Greater Than 14,999	67	97.54	98.18	94.25	16.81	104.17	48.11	170.60	93.04 to 100.33	538,925	507,932
Greater Than 29,999	66	97.36	97.73	94.23	16.63	103.71	48.11	170.60	93.04 to 100.16	546,727	515,164
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	91.12	81.64	84.19	19.12	96.97	50.77	103.02	N/A	11,967	10,075
15,000 TO 29,999	1	127.72	127.72	127.72	00.00	100.00	127.72	127.72	N/A	24,000	30,652
30,000 TO 59,999	3	100.10	91.95	84.27	26.48	109.11	48.11	127.64	N/A	45,550	38,385
60,000 TO 99,999	10	101.16	109.29	111.14	25.82	98.34	65.19	170.60	65.42 to 162.40	76,550	85,074
100,000 TO 149,999	9	98.12	101.34	99.98	21.70	101.36	57.21	170.08	72.17 to 118.56	115,333	115,309
150,000 TO 249,999	14	94.51	93.47	92.84	12.10	100.68	59.82	113.85	80.21 to 110.72	192,214	178,458
250,000 TO 499,999	16	96.30	99.07	98.45	11.64	100.63	69.70	134.74	88.73 to 116.05	341,753	336,458
500,000 TO 999,999	6	98.94	101.09	101.16	07.49	99.93	90.95	114.25	90.95 to 114.25	560,428	566,920
1,000,000 +	8	84.25	83.68	91.56	19.89	91.39	57.98	106.04	57.98 to 106.04	2,827,778	2,589,236
<u>ALL</u>	<u>70</u>	<u>97.36</u>	<u>97.47</u>	<u>94.24</u>	<u>16.99</u>	<u>103.43</u>	<u>48.11</u>	<u>170.60</u>	<u>93.04 to 100.16</u>	<u>516,341</u>	<u>486,596</u>

27 Dodge
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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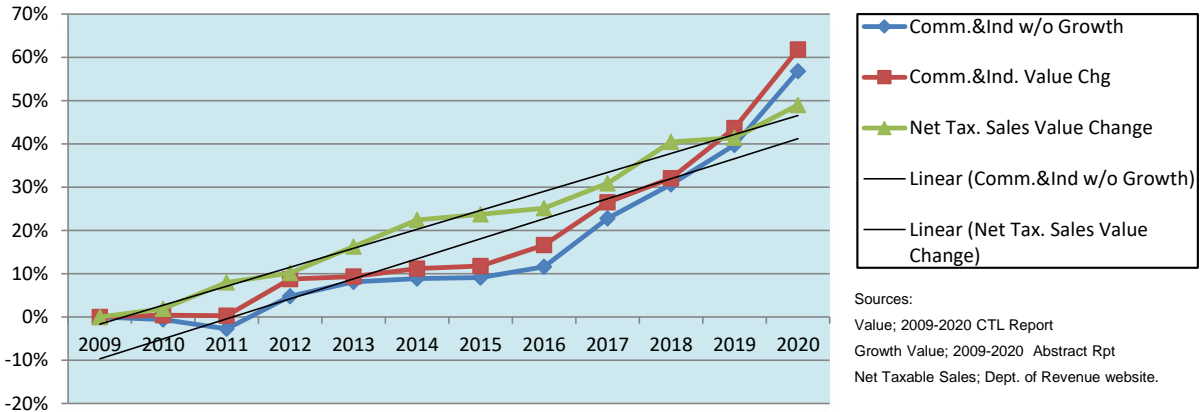
95% Median C.I. : 93.04 to 100.16
95% Wgt. Mean C.I. : 87.80 to 100.68
95% Mean C.I. : 91.86 to 103.08

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
123	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	100,000	87,016
201	5	99.01	111.79	103.65	13.87	107.85	97.54	162.40	N/A	218,600	226,577
300	1	101.57	101.57	101.57	00.00	100.00	101.57	101.57	N/A	190,000	192,988
303	1	100.10	100.10	100.10	00.00	100.00	100.10	100.10	N/A	48,000	48,050
306	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	95,000	94,051
311	1	102.75	102.75	102.75	00.00	100.00	102.75	102.75	N/A	7,795,760	8,009,842
336	1	118.56	118.56	118.56	00.00	100.00	118.56	118.56	N/A	105,000	124,484
341	2	84.54	84.54	82.93	25.43	101.94	63.04	106.04	N/A	1,621,000	1,344,375
344	6	96.58	108.67	100.02	14.54	108.65	92.50	170.60	92.50 to 170.60	295,083	295,138
349	2	103.26	103.26	94.69	09.59	109.05	93.36	113.15	N/A	1,154,711	1,093,368
350	2	94.73	94.73	96.20	06.33	98.47	88.73	100.72	N/A	365,772	351,871
352	5	88.89	92.51	97.90	11.97	94.49	80.01	113.85	N/A	1,172,828	1,148,235
353	5	92.87	94.43	101.36	14.35	93.16	65.19	112.25	N/A	85,680	86,847
386	3	93.34	94.22	92.38	17.83	101.99	69.70	119.63	N/A	285,000	263,285
406	6	82.61	79.25	77.56	18.54	102.18	48.11	95.37	48.11 to 95.37	510,150	395,676
407	1	65.42	65.42	65.42	00.00	100.00	65.42	65.42	N/A	75,000	49,064
408	2	94.72	94.72	94.46	05.75	100.28	89.27	100.16	N/A	157,500	148,767
410	4	87.98	88.53	80.27	14.14	110.29	75.13	103.02	N/A	527,000	423,046
426	1	170.08	170.08	170.08	00.00	100.00	170.08	170.08	N/A	105,000	178,585
442	2	92.76	92.76	131.79	45.27	70.38	50.77	134.74	N/A	142,500	187,808
470	1	85.94	85.94	85.94	00.00	100.00	85.94	85.94	N/A	150,000	128,904
471	1	94.79	94.79	94.79	00.00	100.00	94.79	94.79	N/A	100,000	94,790
472	1	92.53	92.53	92.53	00.00	100.00	92.53	92.53	N/A	500,000	462,659
494	4	72.83	82.63	75.12	33.10	110.00	57.21	127.64	N/A	192,463	144,572
495	1	114.25	114.25	114.25	00.00	100.00	114.25	114.25	N/A	586,566	670,127
501	1	107.82	107.82	107.82	00.00	100.00	107.82	107.82	N/A	90,000	97,042
502	3	116.05	114.34	113.84	01.47	100.44	110.91	116.05	N/A	410,000	466,737
511	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	255,000	252,342
530	2	109.34	109.34	92.37	16.82	118.37	90.95	127.72	N/A	312,000	288,186
601	2	118.11	118.11	119.03	12.52	99.23	103.32	132.89	N/A	80,000	95,220
702	1	57.98	57.98	57.98	00.00	100.00	57.98	57.98	N/A	1,101,799	638,857
<u>ALL</u>	<u>70</u>	<u>97.36</u>	<u>97.47</u>	<u>94.24</u>	<u>16.99</u>	<u>103.43</u>	<u>48.11</u>	<u>170.60</u>	<u>93.04 to 100.16</u>	<u>516,341</u>	<u>486,596</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 383,877,035	\$ 8,238,843		\$ 375,638,192	--	\$ 385,988,078	--
2009	\$ 389,624,505	\$ 8,036,630	2.06%	\$ 381,587,875	--	\$ 370,787,318	--
2010	\$ 391,335,735	\$ 4,119,690	1.05%	\$ 387,216,045	-0.62%	\$ 377,800,473	1.89%
2011	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810	-3.18%	\$ 400,363,101	5.97%
2012	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740	4.50%	\$ 408,559,080	2.05%
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2016	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
2018	\$ 514,664,905	\$ 5,531,578	1.07%	\$ 509,133,327	3.30%	\$ 520,950,826	7.33%
2019	\$ 559,808,147	\$ 15,309,900	2.73%	\$ 544,498,247	5.80%	\$ 524,338,050	0.65%
2020	\$ 630,548,905	\$ 19,522,645	3.10%	\$ 611,026,260	9.15%	\$ 552,495,940	5.37%
Ann %chg	3.69%			Average	1.21%	3.53%	3.55%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.62%	0.44%	1.89%
2011	-2.75%	0.30%	7.98%
2012	4.81%	8.74%	10.19%
2013	8.08%	9.32%	16.28%
2014	8.87%	11.16%	22.42%
2015	9.09%	11.74%	23.72%
2016	11.60%	16.63%	25.12%
2017	22.80%	26.50%	30.91%
2018	30.67%	32.09%	40.50%
2019	39.75%	43.68%	41.41%
2020	56.82%	61.84%	49.01%

County Number	27
County Name	Dodge

27 Dodge
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 34
 Total Sales Price : 25,857,018
 Total Adj. Sales Price : 25,857,018
 Total Assessed Value : 18,713,621
 Avg. Adj. Sales Price : 760,501
 Avg. Assessed Value : 550,401

MEDIAN : 73
 WGT. MEAN : 72
 MEAN : 73
 COD : 10.57
 PRD : 100.25

COV : 13.98
 STD : 10.14
 Avg. Abs. Dev : 07.69
 MAX Sales Ratio : 100.66
 MIN Sales Ratio : 55.35

95% Median C.I. : 67.60 to 76.01
 95% Wgt. Mean C.I. : 68.12 to 76.63
 95% Mean C.I. : 69.14 to 75.96

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	1	63.86	63.86	63.86	00.00	100.00	63.86	63.86	N/A	720,000	459,812	
01-JAN-18 To 31-MAR-18	1	56.48	56.48	56.48	00.00	100.00	56.48	56.48	N/A	780,000	440,541	
01-APR-18 To 30-JUN-18	1	73.32	73.32	73.32	00.00	100.00	73.32	73.32	N/A	680,000	498,606	
01-JUL-18 To 30-SEP-18	2	88.34	88.34	86.16	13.96	102.53	76.01	100.66	N/A	544,000	468,711	
01-OCT-18 To 31-DEC-18	1	75.36	75.36	75.36	00.00	100.00	75.36	75.36	N/A	287,436	216,599	
01-JAN-19 To 31-MAR-19	7	77.29	74.98	74.55	06.92	100.58	64.79	82.88	64.79 to 82.88	658,933	491,230	
01-APR-19 To 30-JUN-19	1	83.21	83.21	83.21	00.00	100.00	83.21	83.21	N/A	264,000	219,666	
01-JUL-19 To 30-SEP-19	5	67.60	65.19	65.14	08.43	100.08	55.35	74.82	N/A	793,792	517,078	
01-OCT-19 To 31-DEC-19	2	72.84	72.84	74.21	03.21	98.15	70.50	75.18	N/A	1,485,557	1,102,362	
01-JAN-20 To 31-MAR-20	7	70.02	69.86	67.32	07.20	103.77	59.52	78.94	59.52 to 78.94	736,642	495,914	
01-APR-20 To 30-JUN-20	5	72.16	73.17	75.45	13.97	96.98	60.78	94.86	N/A	665,697	502,299	
01-JUL-20 To 30-SEP-20	1	86.47	86.47	86.47	00.00	100.00	86.47	86.47	N/A	2,000,000	1,729,358	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	5	73.32	74.07	71.49	15.37	103.61	56.48	100.66	N/A	653,600	467,276	
01-OCT-18 To 30-SEP-19	14	72.85	72.10	70.74	09.51	101.92	55.35	83.21	64.79 to 82.17	652,352	461,448	
01-OCT-19 To 30-SEP-20	15	72.16	72.47	73.70	09.87	98.33	59.52	94.86	65.48 to 77.19	897,073	661,132	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	5	75.36	76.37	73.82	12.43	103.45	56.48	100.66	N/A	567,087	418,633	
01-JAN-19 To 31-DEC-19	15	70.88	71.98	71.50	09.14	100.67	55.35	83.21	67.60 to 77.44	787,774	563,226	
<u>ALL</u>	34	72.74	72.55	72.37	10.57	100.25	55.35	100.66	67.60 to 76.01	760,501	550,401	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	16	70.69	69.97	71.25	08.39	98.20	56.48	86.47	60.87 to 75.18	829,810	591,259	
2	18	75.42	74.84	73.56	11.51	101.74	55.35	100.66	66.84 to 82.17	698,892	514,082	
<u>ALL</u>	34	72.74	72.55	72.37	10.57	100.25	55.35	100.66	67.60 to 76.01	760,501	550,401	

27 Dodge
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 34	MEDIAN : 73	COV : 13.98	95% Median C.I. : 67.60 to 76.01
Total Sales Price : 25,857,018	WGT. MEAN : 72	STD : 10.14	95% Wgt. Mean C.I. : 68.12 to 76.63
Total Adj. Sales Price : 25,857,018	MEAN : 73	Avg. Abs. Dev : 07.69	95% Mean C.I. : 69.14 to 75.96
Total Assessed Value : 18,713,621			
Avg. Adj. Sales Price : 760,501	COD : 10.57	MAX Sales Ratio : 100.66	
Avg. Assessed Value : 550,401	PRD : 100.25	MIN Sales Ratio : 55.35	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	70.50	70.50	70.50	00.00	100.00	70.50	70.50	N/A	621,114	437,899
1	1	70.50	70.50	70.50	00.00	100.00	70.50	70.50	N/A	621,114	437,899
Dry											
County	16	74.73	73.28	72.22	09.77	101.47	55.35	100.66	63.86 to 77.44	618,235	446,508
1	6	72.76	71.68	71.12	06.36	100.79	60.87	78.94	60.87 to 78.94	533,210	379,223
2	10	76.01	74.24	72.75	11.66	102.05	55.35	100.66	59.56 to 82.88	669,249	486,879
ALL	34	72.74	72.55	72.37	10.57	100.25	55.35	100.66	67.60 to 76.01	760,501	550,401

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	6	71.33	68.04	65.79	08.23	103.42	56.48	76.01	56.48 to 76.01	756,856	497,963
1	5	70.50	66.44	64.12	08.43	103.62	56.48	73.56	N/A	780,227	500,265
2	1	76.01	76.01	76.01	00.00	100.00	76.01	76.01	N/A	640,000	486,456
Dry											
County	20	73.98	72.81	71.34	09.89	102.06	55.35	100.66	67.60 to 77.29	683,041	487,312
1	6	72.76	71.68	71.12	06.36	100.79	60.87	78.94	60.87 to 78.94	533,210	379,223
2	14	74.07	73.30	71.41	11.45	102.65	55.35	100.66	63.86 to 82.17	747,255	533,636
ALL	34	72.74	72.55	72.37	10.57	100.25	55.35	100.66	67.60 to 76.01	760,501	550,401

Dodge County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6202	6005	5803	5609	5415	5215	5455	4821	5755
Washington	1	6595	6560	5915	5791	n/a	n/a	3555	2420	5242
Saunders	1	6320	n/a	5830	5450	n/a	4870	3910	3670	4784
Saunders	2	7243	n/a	6730	6226	n/a	5640	5008	4890	6566
Saunders	3	6930	n/a	6427	5892	n/a	5373	4470	4060	5790
Colfax	1	6000	5800	5600	5356	5300	5100	4800	4408	5374
Dodge	2	7010	6785	6560	6345	6120	5900	5675	5450	6384
Colfax	1	6000	5800	5600	5356	5300	5100	4800	4408	5374
Cuming	4	7195	6884	6766	7088	4784	n/a	6127	4997	6539
Burt	2	6535	6475	5925	5682	n/a	5375	4350	3475	5781
Washington	1	6595	6560	5915	5791	n/a	n/a	3555	2420	5242

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	5884	5725	5519	n/a	5134	4915	5189	4977	5474
Washington	1	6583	6545	5821	5610	3710	3705	3365	2315	5027
Saunders	1	5370	5025	5016	n/a	4330	3797	3260	3030	4016
Saunders	2	5682	5562	5386	n/a	4851	4464	3893	3797	5384
Saunders	3	5055	4885	4789	n/a	3993	3856	3515	3295	4368
Colfax	1	5742	5638	5397	5298	4972	4877	4502	4150	5126
Dodge	2	6820	6600	6367	6160	5930	5660	5500	5280	6221
Colfax	1	5742	5638	5397	5298	4972	4877	4502	4150	5126
Cuming	4	6914	6910	6484	6414	3740	5959	4964	4722	6404
Burt	2	6225	6150	5675	n/a	4407	5175	4175	3200	5469
Washington	1	6583	6545	5821	5610	3710	3705	3365	2315	5027

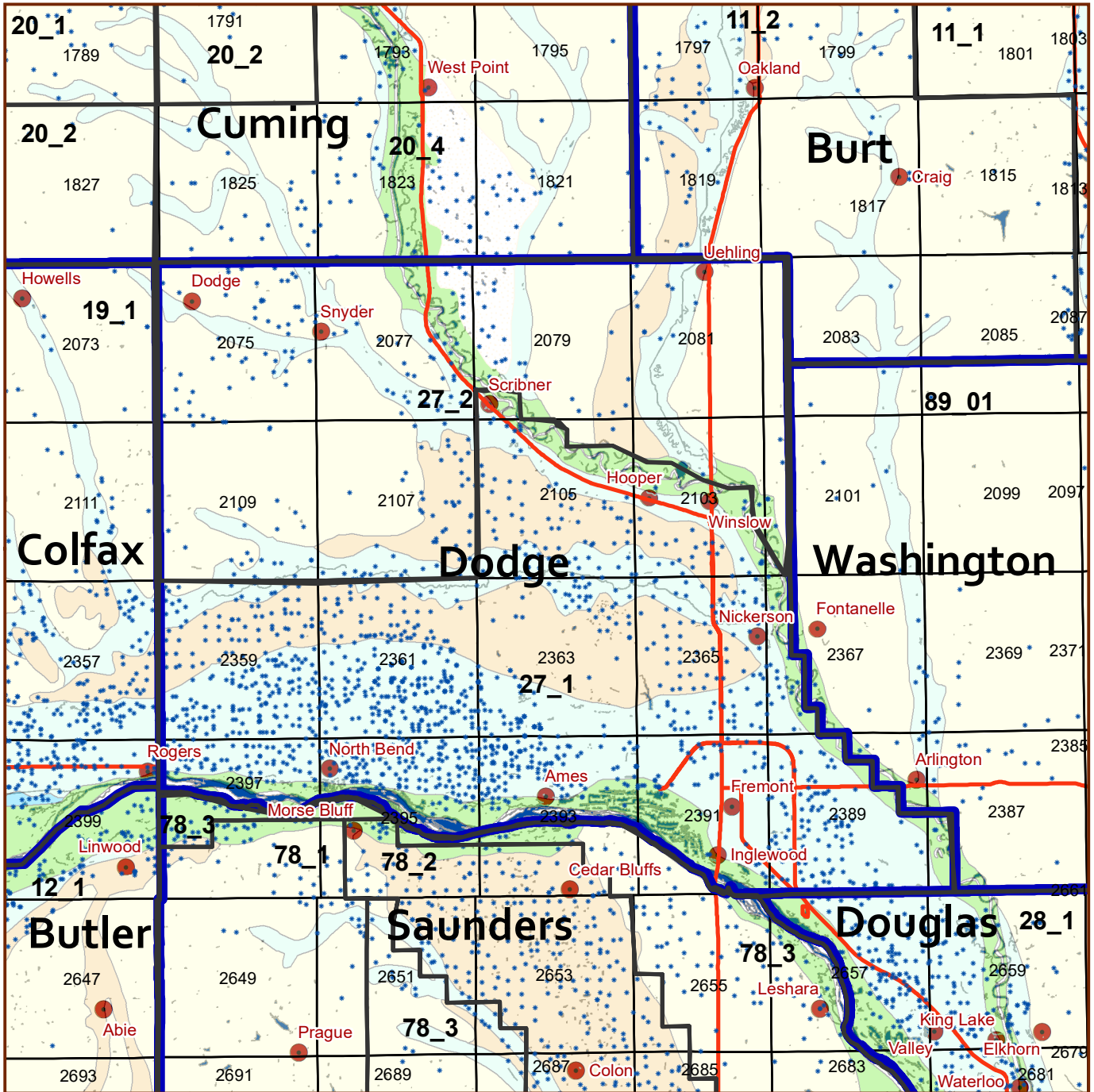
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2451	2459	2352	2333	n/a	n/a	n/a	n/a	2422
Washington	1	2125	1964	1661	1600	n/a	1520	1475	1365	1934
Saunders	1	2250	2250	2250	n/a	n/a	n/a	n/a	2000	2249
Saunders	2	2240	2245	2250	n/a	n/a	n/a	n/a	1998	2226
Saunders	3	2250	2250	2250	n/a	n/a	2000	n/a	2000	2244
Colfax	1	1987	1987	1800	1800	n/a	1700	n/a	1600	1943
Dodge	2	2449	2449	2355	2355	n/a	n/a	n/a	n/a	2426
Colfax	1	1987	1987	1800	1800	n/a	1700	n/a	1600	1943
Cuming	4	2339	2314	1767	2002	n/a	n/a	n/a	n/a	2189
Burt	2	2524	2346	2100	2080	n/a	n/a	n/a	1770	2333
Washington	1	2125	1964	1661	1600	n/a	1520	1475	1365	1934

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3210	n/a	181
Washington	1	3740	n/a	386
Saunders	1	2399	600	130
Saunders	2	2400	598	129
Saunders	3	2398	600	130
Colfax	1	3984	1599	150
Dodge	2	3210	n/a	192
Colfax	1	3984	1599	150
Cuming	4	4797	1094	393
Burt	2	3611	n/a	150
Washington	1	3740	n/a	386

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

DODGE COUNTY



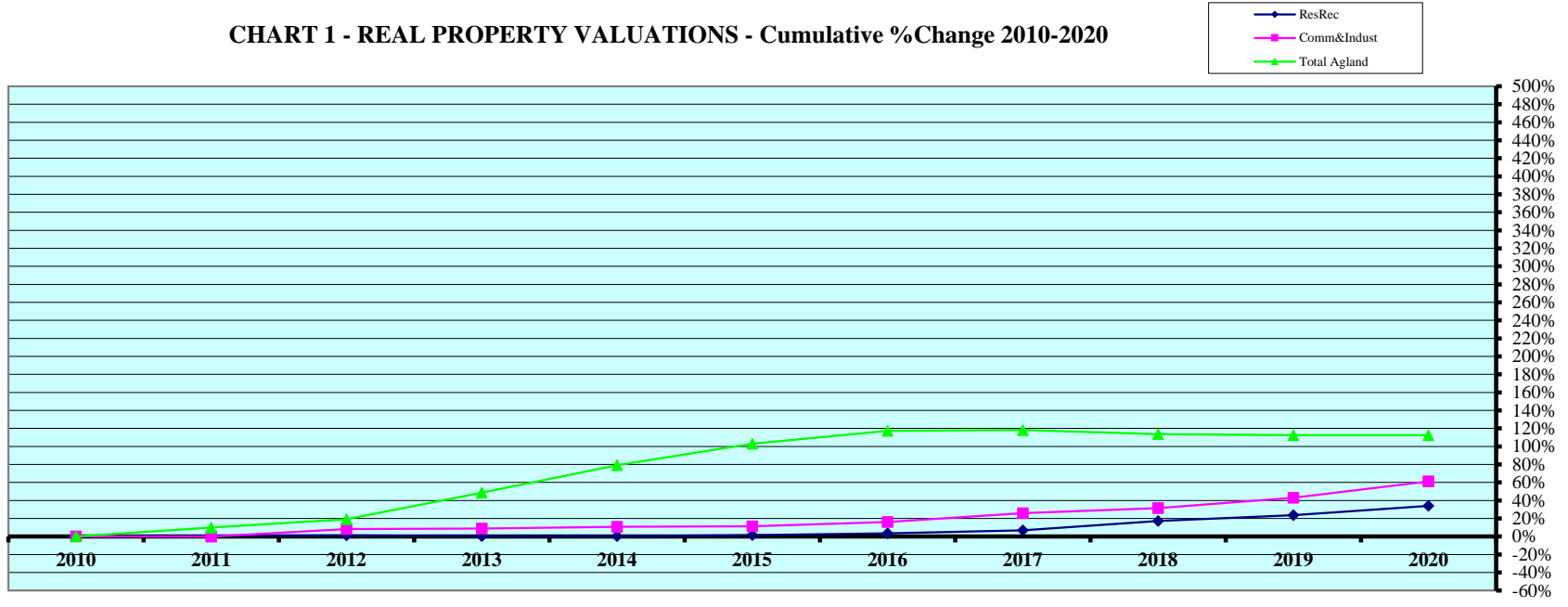
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	1,366,478,670	--	--	--	391,335,735	--	--	--	765,765,430	--	--	--
2011	1,379,781,385	13,302,715	0.97%	0.97%	390,797,075	-538,660	-0.14%	-0.14%	842,566,945	76,801,515	10.03%	10.03%
2012	1,381,731,993	1,950,608	0.14%	1.12%	423,677,895	32,880,820	8.41%	8.26%	912,851,530	70,284,585	8.34%	19.21%
2013	1,371,816,357	-9,915,636	-0.72%	0.39%	425,945,575	2,267,680	0.54%	8.84%	1,137,161,285	224,309,755	24.57%	48.50%
2014	1,370,479,222	-1,337,135	-0.10%	0.29%	433,124,692	7,179,117	1.69%	10.68%	1,371,344,790	234,183,505	20.59%	79.08%
2015	1,386,872,444	16,393,222	1.20%	1.49%	435,380,937	2,256,245	0.52%	11.26%	1,554,199,505	182,854,715	13.33%	102.96%
2016	1,414,873,356	28,000,912	2.02%	3.54%	454,428,792	19,047,855	4.37%	16.12%	1,663,137,560	108,938,055	7.01%	117.19%
2017	1,459,884,366	45,011,010	3.18%	6.84%	492,885,293	38,456,501	8.46%	25.95%	1,671,142,440	8,004,880	0.48%	118.23%
2018	1,601,638,654	141,754,288	9.71%	17.21%	514,664,905	21,779,612	4.42%	31.51%	1,636,928,981	-34,213,459	-2.05%	113.76%
2019	1,689,052,262	87,413,608	5.46%	23.61%	559,808,147	45,143,242	8.77%	43.05%	1,626,779,024	-10,149,957	-0.62%	112.44%
2020	1,830,981,916	141,929,654	8.40%	33.99%	630,548,905	70,740,758	12.64%	61.13%	1,626,470,396	-308,628	-0.02%	112.40%

Rate Annual %chg: Residential & Recreational **2.97%**

Commercial & Industrial **4.89%**

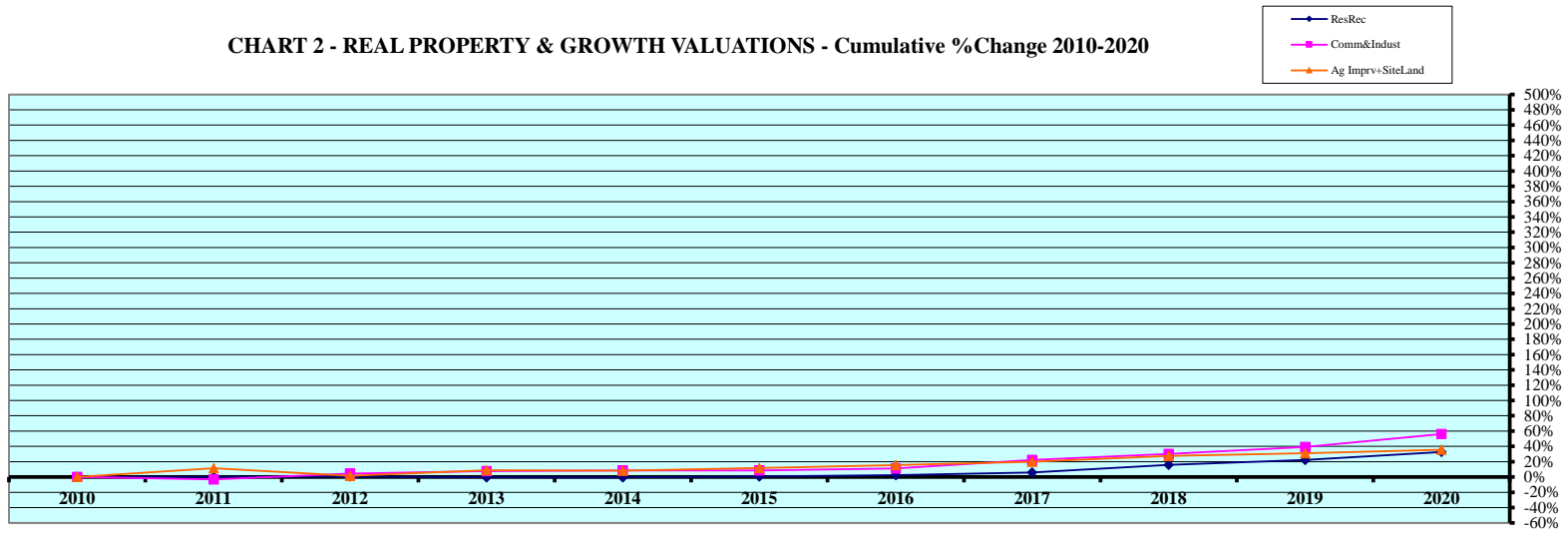
Agricultural Land **7.82%**

Cnty# **27**
County **DODGE**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	1,366,478,670	8,949,205	0.65%	1,357,529,465	--	--	391,335,735	4,119,690	1.05%	387,216,045	--	--
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	0.13%	0.13%	390,797,075	11,886,265	3.04%	378,910,810	-3.18%	-3.18%
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	0.63%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	4.35%
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	-0.47%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	7.60%
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	-0.40%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	8.39%
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	0.73%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	8.61%
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	2.43%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	11.11%
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	5.86%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	22.26%
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	15.87%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	30.10%
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	22.38%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	39.14%
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	32.65%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	56.14%
Rate Ann%chg	2.97%		Resid & Recreat w/o growth			2.12%	4.89%		C & I w/o growth			2.18%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	89,320,090	--	--
2011	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	102,112,795	11.37%	11.37%
2012	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-11.46%	1.44%
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	8.74%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	8.21%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	11.62%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	15.47%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	19.96%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	27.59%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	30.97%
2020	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	35.59%
Rate Ann%chg	1.39%	7.28%	3.44%	Ag Imprv+Site w/o growth		-0.02%		

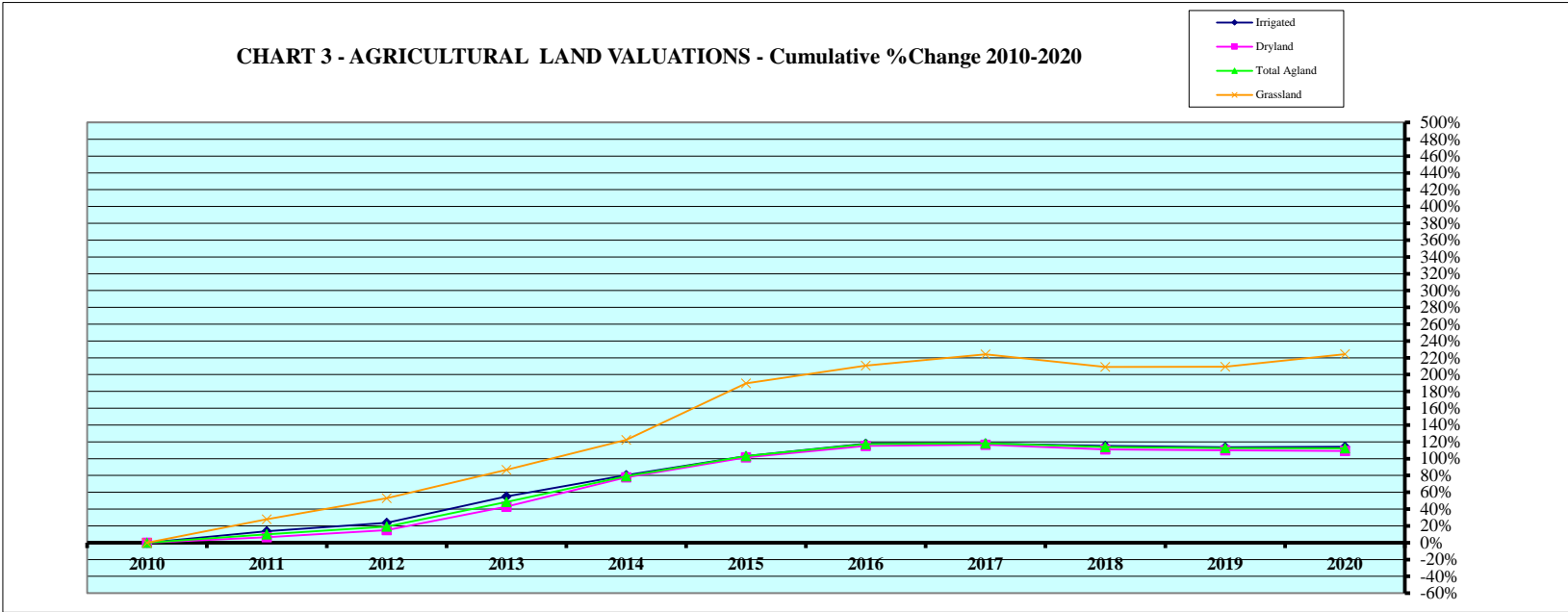
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 27
County DODGE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	326,434,345	--	--	--	423,729,445	--	--	--	12,024,135	--	--	--
2011	371,392,425	44,958,080	13.77%	13.77%	451,237,440	27,507,995	6.49%	6.49%	15,368,175	3,344,040	27.81%	27.81%
2012	404,140,780	32,748,355	8.82%	23.80%	486,953,540	35,716,100	7.92%	14.92%	18,404,395	3,036,220	19.76%	53.06%
2013	505,841,985	101,701,205	25.16%	54.96%	605,214,585	118,261,045	24.29%	42.83%	22,438,980	4,034,585	21.92%	86.62%
2014	588,419,045	82,577,060	16.32%	80.26%	752,632,635	147,418,050	24.36%	77.62%	26,735,525	4,296,545	19.15%	122.35%
2015	663,305,925	74,886,880	12.73%	103.20%	853,206,640	100,574,005	13.36%	101.36%	34,810,565	8,075,040	30.20%	189.51%
2016	710,830,785	47,524,860	7.16%	117.76%	912,279,035	59,072,395	6.92%	115.30%	37,371,940	2,561,375	7.36%	210.81%
2017	711,863,945	1,033,160	0.15%	118.07%	917,601,565	5,322,530	0.58%	116.55%	38,975,160	1,603,220	4.29%	224.14%
2018	702,370,888	-9,493,057	-1.33%	115.16%	893,445,978	-24,155,587	-2.63%	110.85%	37,169,587	-1,805,573	-4.63%	209.12%
2019	697,640,482	-4,730,406	-0.67%	113.72%	889,064,064	-4,381,914	-0.49%	109.82%	37,212,499	42,912	0.12%	209.48%
2020	698,723,609	1,083,127	0.16%	114.05%	885,906,867	-3,157,197	-0.36%	109.07%	38,992,926	1,780,427	4.78%	224.29%

Rate Ann.%chg: Irrigated **7.91%** Dryland **7.65%** Grassland **12.48%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	3,467,530	--	--	--	109,975	--	--	--	765,765,430	--	--	--
2011	4,560,285	1,092,755	31.51%	31.51%	8,620	-101,355	-92.16%	-92.16%	842,566,945	76,801,515	10.03%	10.03%
2012	3,199,105	-1,361,180	-29.85%	-7.74%	153,710	145,090	1683.18%	39.77%	912,851,530	70,284,585	8.34%	19.21%
2013	3,281,035	81,930	2.56%	-5.38%	384,700	230,990	150.28%	249.81%	1,137,161,285	224,309,755	24.57%	48.50%
2014	3,220,695	-60,340	-1.84%	-7.12%	336,890	-47,810	-12.43%	206.33%	1,371,344,790	234,183,505	20.59%	79.08%
2015	2,616,695	-604,000	-18.75%	-24.54%	259,680	-77,210	-22.92%	136.13%	1,554,199,505	182,854,715	13.33%	102.96%
2016	2,625,300	8,605	0.33%	-24.29%	30,500	-229,180	-88.25%	-72.27%	1,663,137,560	108,938,055	7.01%	117.19%
2017	2,665,170	39,870	1.52%	-23.14%	36,600	6,100	20.00%	-66.72%	1,671,142,440	8,004,880	0.48%	118.23%
2018	2,893,838	228,668	8.58%	-16.54%	1,048,690	1,012,090	2765.27%	853.57%	1,636,928,981	-34,213,459	-2.05%	113.76%
2019	2,861,979	-31,859	-1.10%	-17.46%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	112.44%
2020	2,846,994	-14,985	-0.52%	-17.90%	0	0		-100.00%	1,626,470,396	-308,628	-0.02%	112.40%

Cnty# **27**
County **DODGE**

Rate Ann.%chg: Total Agric Land **7.82%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	326,693,570	110,034	2,969			424,191,695	159,269	2,663			81,700,995	133,333	613		
2011	371,301,130	113,510	3,271	10.17%	10.17%	450,455,800	154,831	2,909	9.24%	9.24%	89,688,965	135,300	663	8.18%	9.46%
2012	404,169,350	114,408	3,533	8.00%	18.99%	486,383,770	153,888	3,161	8.64%	18.67%	89,574,800	130,628	686	3.44%	13.24%
2013	506,218,125	114,703	4,413	24.93%	48.64%	606,166,635	153,550	3,948	24.90%	48.22%	97,239,960	127,646	762	11.09%	25.80%
2014	589,662,670	114,674	5,142	16.51%	73.19%	753,827,690	153,224	4,920	24.62%	84.72%	128,539,130	127,483	1,008	32.36%	66.50%
2015	644,239,050	114,806	5,612	9.13%	89.00%	796,096,775	152,986	5,204	5.77%	95.38%	149,636,865	127,257	1,176	16.62%	94.17%
2016	710,687,500	114,928	6,184	10.20%	108.28%	913,265,290	152,916	5,972	14.77%	124.24%	164,929,515	127,713	1,291	9.83%	113.25%
2017	712,758,320	114,669	6,216	0.52%	109.35%	913,905,485	152,631	5,988	0.26%	124.82%	174,353,050	127,360	1,369	6.01%	126.06%
2018	706,688,540	113,268	6,239	0.37%	110.14%	893,780,385	152,103	5,876	-1.86%	120.63%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	700,902,078	112,310	6,241	0.03%	110.20%	891,573,591	151,838	5,872	-0.07%	120.47%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	700,009,345	112,504	6,222	-0.30%	109.57%	890,467,352	151,106	5,893	0.36%	121.26%	39,388,127	15,959	2,468	91.44%	302.79%

Rate Annual %chg Average Value/Acre:

7.68%

8.27%

14.95%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	3,571,610	17,025	210			109,975	111	994			766,615,605	301,159	2,546		
2011	3,276,990	16,836	195	-7.22%	-7.22%	109,975	111	994	0.00%	0.00%	840,435,655	300,776	2,794	9.77%	9.77%
2012	3,133,730	13,230	237	21.69%	12.90%	0	0				911,581,070	296,961	3,070	9.86%	20.59%
2013	3,282,885	13,529	243	2.45%	15.66%	0	0				911,581,070	297,296	3,028	24.71%	50.39%
2014	3,219,245	13,735	234	-3.41%	11.72%	0	0				1,373,292,005	297,098	4,622	20.75%	81.59%
2015	3,201,525	13,792	232	-0.96%	10.65%	0	5	0		-100.00%	1,473,742,010	297,157	4,959	7.29%	94.83%
2016	2,620,360	14,293	183	-21.02%	-12.62%	30,500	5	6,100		513.85%	1,663,696,990	297,755	5,587	12.66%	119.50%
2017	2,623,795	14,340	183	-0.20%	-12.79%	36,600	6	6,100	0.00%	513.85%	1,668,066,995	297,783	5,602	0.25%	120.05%
2018	2,951,615	17,080	173	-5.55%	-17.63%	0	0				1,640,868,535	298,518	5,497	-1.87%	115.93%
2019	2,881,372	17,218	167	-3.16%	-20.23%	0	0				1,634,211,367	298,051	5,483	-0.25%	115.40%
2020	2,872,526	16,932	170	1.37%	-19.13%	0	0				1,632,737,350	296,501	5,507	0.43%	116.33%

27
DODGE

Rate Annual %chg Average Value/Acre:

8.02%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,691	DODGE	388,336,310	47,404,926	113,750,802	1,824,936,588	435,264,216	195,284,689	6,045,328	1,626,470,396	74,524,389	54,101,105	0	4,766,118,749
cnty sectorvalue % of total value:		8.15%	0.99%	2.39%	38.29%	9.13%	4.10%	0.13%	34.13%	1.56%	1.14%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	378,810	385,531	85,377	19,326,474	3,367,059	0	0	53,463	0	0	0	23,596,714
1.67%	%sector of county sector	0.10%	0.81%	0.08%	1.06%	0.77%			0.00%				0.50%
	%sector of municipality	1.61%	1.63%	0.36%	81.90%	14.27%			0.23%				100.00%
26,399	FREMONT	256,856,984	8,527,242	22,241,979	1,265,749,206	368,310,506	113,145,361	0	55,229	0	0	0	2,034,886,507
71.95%	%sector of county sector	66.14%	17.99%	19.55%	69.36%	84.62%	57.94%		0.00%				42.69%
	%sector of municipality	12.62%	0.42%	1.09%	62.20%	18.10%	5.56%		0.00%				100.00%
832	HOOPER	1,141,297	2,227,465	172,930	34,410,531	4,040,284	0	0	8,093	0	0	0	42,000,600
2.27%	%sector of county sector	0.29%	4.70%	0.15%	1.89%	0.93%			0.00%				0.88%
	%sector of municipality	2.72%	5.30%	0.41%	81.93%	9.62%			0.02%				100.00%
325	INGLEWOOD	926,256	5,386	2,085	14,433,919	3,497,498	0	0	31,953	112,421	28,224	0	19,037,742
0.89%	%sector of county sector	0.24%	0.01%	0.00%	0.79%	0.80%			0.00%	0.15%	0.05%		0.40%
	%sector of municipality	4.87%	0.03%	0.01%	75.82%	18.37%			0.17%	0.59%	0.15%		100.00%
369	NICKERSON	692,143	174,485	546,264	5,420,131	1,168,950	288,345	0	62,064	0	0	0	8,352,382
1.01%	%sector of county sector	0.18%	0.37%	0.48%	0.30%	0.27%	0.15%		0.00%				0.18%
	%sector of municipality	8.29%	2.09%	6.54%	64.89%	14.00%	3.45%		0.74%				100.00%
1,212	NORTH BEND	1,642,755	2,385,843	3,814,014	60,570,360	6,205,917	4,406,485	46,110	22,750	0	0	0	79,094,234
3.30%	%sector of county sector	0.42%	5.03%	3.35%	3.32%	1.43%	2.26%	0.76%	0.00%				1.66%
	%sector of municipality	2.08%	3.02%	4.82%	76.58%	7.85%	5.57%	0.06%	0.03%				100.00%
857	SCRIBNER	1,977,894	609,010	134,867	31,725,685	6,900,370	0	0	0	0	0	0	41,347,826
2.34%	%sector of county sector	0.51%	1.28%	0.12%	1.74%	1.59%							9.50%
	%sector of municipality	4.78%	1.47%	0.33%	76.73%	16.69%							100.00%
300	SNYDER	2,197,229	301,484	66,764	8,785,729	1,972,319	2,229,525	0	417,461	0	0	0	15,970,511
0.82%	%sector of county sector	0.57%	0.64%	0.06%	0.48%	0.45%	1.14%		0.21%				8.18%
	%sector of municipality	13.76%	1.89%	0.42%	55.01%	12.35%	13.96%		2.61%				100.00%
230	UEHLING	74,566	607,755	686,910	8,201,466	819,048	0	0	0	0	0	0	10,389,745
0.63%	%sector of county sector	0.02%	1.28%	0.60%	0.45%	0.19%							0.64%
	%sector of municipality	0.72%	5.85%	6.61%	78.94%	7.88%							100.00%
103	WINSLOW	48,868	278,962	620,612	1,132,440	49,862	5,882	0	0	0	0	0	2,136,626
0.28%	%sector of county sector	0.01%	0.59%	0.55%	0.06%	0.01%	0.00%						0.04%
	%sector of municipality	2.29%	13.06%	29.05%	53.00%	2.33%	0.28%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
31,239	Total Municipalities	265,936,802	15,503,163	28,371,802	1,449,755,941	396,331,813	120,075,598	46,110	651,013	112,421	28,224	0	2,276,812,887
85.14%	%all municip.sectors of cnty	68.48%	32.70%	24.94%	79.44%	91.06%	61.49%	0.76%	0.04%	0.15%	0.05%		47.77%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

27 DODGE

Total Real Property Sum Lines 17, 25, & 30	Records : 20,862	Value : 4,412,733,917	Growth 42,276,232	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	731	17,515,014	425	18,854,662	96	4,517,744	1,252	40,887,420	
02. Res Improve Land	10,718	208,700,707	755	39,962,335	867	60,606,056	12,340	309,269,098	
03. Res Improvements	11,140	1,321,366,003	1,166	134,072,986	1,011	170,718,705	13,317	1,626,157,694	
04. Res Total	11,871	1,547,581,724	1,591	192,889,983	1,107	235,842,505	14,569	1,976,314,212	18,398,506
% of Res Total	81.48	78.31	10.92	9.76	7.60	11.93	69.84	44.79	43.52
05. Com UnImp Land	175	12,772,052	65	3,443,428	30	847,223	270	17,062,703	
06. Com Improve Land	1,059	80,142,876	93	7,485,673	18	656,311	1,170	88,284,860	
07. Com Improvements	1,071	322,109,047	98	45,035,370	20	7,842,374	1,189	374,986,791	
08. Com Total	1,246	415,023,975	163	55,964,471	50	9,345,908	1,459	480,334,354	4,738,911
% of Com Total	85.40	86.40	11.17	11.65	3.43	1.95	6.99	10.89	11.21
09. Ind UnImp Land	48	2,149,017	33	2,090,235	0	0	81	4,239,252	
10. Ind Improve Land	124	6,723,113	102	7,231,607	1	9,944	227	13,964,664	
11. Ind Improvements	139	97,187,247	104	98,229,255	1	65,225	244	195,481,727	
12. Ind Total	187	106,059,377	137	107,551,097	1	75,169	325	213,685,643	14,926,819
% of Ind Total	57.54	49.63	42.15	50.33	0.31	0.04	1.56	4.84	35.31
13. Rec UnImp Land	2	45,262	33	1,225,025	143	4,201,380	178	5,471,667	
14. Rec Improve Land	0	0	6	286,865	21	651,586	27	938,451	
15. Rec Improvements	0	0	6	181,766	21	630,298	27	812,064	
16. Rec Total	2	45,262	39	1,693,656	164	5,483,264	205	7,222,182	17,140
% of Rec Total	0.98	0.63	19.02	23.45	80.00	75.92	0.98	0.16	0.04
Res & Rec Total	11,873	1,547,626,986	1,630	194,583,639	1,271	241,325,769	14,774	1,983,536,394	18,415,646
% of Res & Rec Total	80.36	78.02	11.03	9.81	8.60	12.17	70.82	44.95	43.56
Com & Ind Total	1,433	521,083,352	300	163,515,568	51	9,421,077	1,784	694,019,997	19,665,730
% of Com & Ind Total	80.33	75.08	16.82	23.56	2.86	1.36	8.55	15.73	46.52
17. Taxable Total	13,306	2,068,710,338	1,930	358,099,207	1,322	250,746,846	16,558	2,677,556,391	38,081,376
% of Taxable Total	80.36	77.26	11.66	13.37	7.98	9.36	79.37	60.68	90.08

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	134,664	1,426,441	0	0	0
19. Commercial	32	4,407,511	21,000,190	0	0	0
20. Industrial	1	321,285	6,660	5	1,229,670	155,226,106
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	134,664	1,426,441
19. Commercial	0	0	0	32	4,407,511	21,000,190
20. Industrial	0	0	0	6	1,550,955	155,232,766
21. Other	0	0	0	0	0	0
22. Total Sch II				44	6,093,130	177,659,397

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	0	0	0	1	0	2	0	0
25. Total	0	0	0	0	0	0	2	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	505	187	312	1,004

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	1,014,760	397	113,443,795	2,988	1,123,206,564	3,396	1,237,665,119
28. Ag-Improved Land	2	22,914	91	30,756,341	764	356,781,797	857	387,561,052
29. Ag Improvements	2	147,000	100	9,482,566	804	100,321,789	906	109,951,355

30. Ag Total					4,302	1,735,177,526
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	0.52	18,500	56	59.00	1,180,000	
33. HomeSite Improvements	1	0.00	112,421	58	0.00	6,358,091	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	23	232.11	548,875	
36. FarmSite Improv Land	1	1.40	4,200	85	366.47	1,237,423	
37. FarmSite Improvements	2	0.00	34,579	91	0.00	3,124,475	
38. FarmSite Total							
39. Road & Ditches	0	0.60	0	0	556.17	0	
40. Other- Non Ag Use	0	0.00	0	0	71.93	71,930	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	40,000	2	2.00	40,000	
32. HomeSite Improv Land	516	548.95	10,979,000	573	608.47	12,177,500	
33. HomeSite Improvements	520	0.00	54,771,861	579	0.00	61,242,373	588,260
34. HomeSite Total				581	610.47	73,459,873	
35. FarmSite UnImp Land	72	526.82	1,393,319	95	758.93	1,942,194	
36. FarmSite Improv Land	729	1,976.51	5,634,240	815	2,344.38	6,875,863	
37. FarmSite Improvements	745	0.00	45,549,928	838	0.00	48,708,982	3,606,596
38. FarmSite Total				933	3,103.31	57,527,039	
39. Road & Ditches	0	7,632.24	0	0	8,189.01	0	
40. Other- Non Ag Use	0	677.93	677,930	0	749.86	749,860	
41. Total Section VI				1,514	12,652.65	131,736,772	4,194,856

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	316,686	3	286.99	316,686

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,220.53	8.46%	44,779,507	9.12%	6,201.69
46. 1A	18,189.06	21.31%	109,219,889	22.24%	6,004.70
47. 2A1	27,167.74	31.83%	157,401,901	32.05%	5,793.71
48. 2A	24,503.24	28.71%	137,374,593	27.97%	5,606.38
49. 3A1	4.37	0.01%	23,664	0.00%	5,415.10
50. 3A	2,079.57	2.44%	10,771,142	2.19%	5,179.50
51. 4A1	2,605.99	3.05%	14,200,012	2.89%	5,448.99
52. 4A	3,590.64	4.21%	17,310,376	3.52%	4,820.97
53. Total	85,361.14	100.00%	491,081,084	100.00%	5,752.98
Dry					
54. 1D1	3,690.84	6.91%	21,742,304	7.44%	5,890.88
55. 1D	20,804.94	38.94%	119,095,630	40.78%	5,724.39
56. 2D1	10,464.86	19.59%	57,610,231	19.73%	5,505.11
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	12,272.90	22.97%	63,008,361	21.58%	5,133.94
59. 3D	3,640.40	6.81%	17,860,309	6.12%	4,906.14
60. 4D1	477.88	0.89%	2,450,570	0.84%	5,128.00
61. 4D	2,071.33	3.88%	10,274,886	3.52%	4,960.53
62. Total	53,423.15	100.00%	292,042,291	100.00%	5,466.59
Grass					
63. 1G1	4,223.70	52.48%	10,561,907	52.94%	2,500.63
64. 1G	1,903.46	23.65%	4,840,373	24.26%	2,542.93
65. 2G1	1,433.01	17.80%	3,404,654	17.07%	2,375.88
66. 2G	488.76	6.07%	1,143,721	5.73%	2,340.05
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,048.93	100.00%	19,950,655	100.00%	2,478.67
Irrigated Total					
Irrigated Total	85,361.14	54.54%	491,081,084	61.03%	5,752.98
Dry Total					
Dry Total	53,423.15	34.13%	292,042,291	36.29%	5,466.59
Grass Total					
Grass Total	8,048.93	5.14%	19,950,655	2.48%	2,478.67
72. Waste	9,689.64	6.19%	1,602,002	0.20%	165.33
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	165.97	0.11%	0	0.00%	0.00
75. Market Area Total	156,522.86	100.00%	804,676,032	100.00%	5,140.95

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,949.27	10.90%	20,670,135	11.97%	7,008.56
46. 1A	4,801.19	17.75%	32,576,077	18.86%	6,785.00
47. 2A1	5,273.55	19.50%	34,449,228	19.94%	6,532.45
48. 2A	8,024.07	29.67%	50,847,317	29.43%	6,336.85
49. 3A1	343.32	1.27%	2,101,121	1.22%	6,120.01
50. 3A	427.52	1.58%	2,522,368	1.46%	5,900.00
51. 4A1	4,824.67	17.84%	27,380,112	15.85%	5,675.02
52. 4A	404.93	1.50%	2,206,883	1.28%	5,450.04
53. Total	27,048.52	100.00%	172,753,241	100.00%	6,386.79
Dry					
54. 1D1	6,338.07	6.51%	43,142,375	7.13%	6,806.86
55. 1D	42,145.75	43.29%	278,145,891	45.95%	6,599.62
56. 2D1	11,576.16	11.89%	73,589,642	12.16%	6,357.00
57. 2D	440.35	0.45%	2,712,556	0.45%	6,160.00
58. 3D1	2,417.30	2.48%	14,071,889	2.32%	5,821.33
59. 3D	30,748.14	31.58%	174,034,473	28.75%	5,660.00
60. 4D1	831.27	0.85%	4,571,019	0.76%	5,498.84
61. 4D	2,856.57	2.93%	15,082,690	2.49%	5,280.00
62. Total	97,353.61	100.00%	605,350,535	100.00%	6,218.06
Grass					
63. 1G1	3,819.89	48.17%	9,455,579	48.67%	2,475.35
64. 1G	2,179.02	27.48%	5,368,829	27.64%	2,463.87
65. 2G1	1,377.14	17.37%	3,298,316	16.98%	2,395.05
66. 2G	553.95	6.99%	1,304,554	6.72%	2,355.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7,930.00	100.00%	19,427,278	100.00%	2,449.85
Irrigated Total					
	27,048.52	19.44%	172,753,241	21.63%	6,386.79
Dry Total					
	97,353.61	69.98%	605,350,535	75.79%	6,218.06
Grass Total					
	7,930.00	5.70%	19,427,278	2.43%	2,449.85
72. Waste	6,779.96	4.87%	1,233,668	0.15%	181.96
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	78.17	0.06%	0	0.00%	0.00
75. Market Area Total	139,112.09	100.00%	798,764,722	100.00%	5,741.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.61	449,725	11,801.28	69,724,240	100,540.77	593,660,360	112,409.66	663,834,325
77. Dry Land	93.91	559,655	11,435.32	66,801,602	139,247.53	830,031,569	150,776.76	897,392,826
78. Grass	2.03	4,994	1,786.24	4,296,700	14,190.66	35,076,239	15,978.93	39,377,933
79. Waste	3.00	600	2,160.24	339,366	14,306.36	2,495,704	16,469.60	2,835,670
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	54.33	0	53.22	0	136.59	0	244.14	0
82. Total	166.55	1,014,974	27,183.08	141,161,908	268,285.32	1,461,263,872	295,634.95	1,603,440,754

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,409.66	38.02%	663,834,325	41.40%	5,905.49
Dry Land	150,776.76	51.00%	897,392,826	55.97%	5,951.80
Grass	15,978.93	5.40%	39,377,933	2.46%	2,464.37
Waste	16,469.60	5.57%	2,835,670	0.18%	172.18
Other	0.00	0.00%	0	0.00%	0.00
Exempt	244.14	0.08%	0	0.00%	0.00
Total	295,634.95	100.00%	1,603,440,754	100.00%	5,423.72

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag 1	96	2,217,081	32	1,154,661	34	3,445,405	130	6,817,147	86,964
83.2 Ag 2	2	167,772	10	264,499	11	1,564,015	13	1,996,286	0
83.3 Ames/nckrson/winslow	22	103,124	141	647,523	196	6,277,066	218	7,027,713	2,090
83.4 Commercial Rural	2	113,929	1	646,700	1	620,062	3	1,380,691	0
83.5 Dodge & Scribner	53	317,399	657	3,552,198	663	56,038,733	716	59,908,330	396,885
83.6 Dodge & Snyder	1	8,394	1	38,040	1	689	2	47,123	0
83.7 Fremont-city	644	16,231,941	8,776	185,574,066	9,277	1,140,157,806	9,921	1,341,963,813	8,519,779
83.8 Fremont-outside	107	2,161,300	2	161,248	2	441,517	109	2,764,065	0
83.9 Hooper	42	790,421	370	6,326,856	371	39,717,693	413	46,834,970	818,086
83.10 Inglewood	27	420,451	99	2,692,520	125	11,581,817	152	14,694,788	162,884
83.11 Lakes A	163	10,111,914	465	47,001,938	483	115,834,182	646	172,948,034	4,927,624
83.12 Lakes B	27	6,851,147	10	1,924,855	350	22,121,693	377	30,897,695	714,245
83.13 North Bend	38	537,700	477	6,248,315	482	50,853,856	520	57,639,871	398,053
83.14 Recreational	43	2,324,109	12	428,271	13	339,308	56	3,091,688	0
83.15 Rural Res	136	3,716,946	1,055	50,859,781	1,071	160,487,487	1,207	215,064,214	2,311,787
83.16 Snyder & Uehling	27	285,459	259	2,686,078	264	17,488,429	291	20,459,966	77,249
84 Residential Total	1,430	46,359,087	12,367	310,207,549	13,344	1,626,969,758	14,774	1,983,536,394	18,415,646

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag 1	3	294,010	1	255,920	1	5,383,275	4	5,933,205	0
85.2	Ag 2	0	0	1	39,944	1	65,902	1	105,846	0
85.3	Ames/nckrson/winslow	8	37,791	24	296,401	26	2,102,499	34	2,436,691	0
85.4	Commercial Rural	33	1,144,221	15	259,467	17	2,141,133	50	3,544,821	175,141
85.5	Dodge & Scribner	18	188,867	133	1,217,378	133	16,228,352	151	17,634,597	27,615
85.6	Fremont-city	218	18,363,785	978	97,464,621	996	515,257,044	1,214	631,085,450	19,403,460
85.7	Fremont-outside	3	56,550	0	0	0	0	3	56,550	0
85.8	Hooper	6	42,225	58	486,677	61	4,748,633	67	5,277,535	44,905
85.9	Inglewood	7	285,220	22	824,378	22	6,700,124	29	7,809,722	0
85.10	Lakes A	0	0	1	3,647	1	12,492	1	16,139	0
85.11	North Bend	31	423,565	92	796,204	100	11,759,723	131	12,979,492	14,609
85.12	Rural Res	4	255,337	3	113,801	3	207,446	7	576,584	0
85.13	Snyder & Uehling	20	210,384	69	491,086	72	5,861,895	92	6,563,365	0
86	Commercial Total	351	21,301,955	1,397	102,249,524	1,433	570,468,518	1,784	694,019,997	19,665,730

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,961.62	52.59%	9,720,630	53.14%	2,453.70
88. 1G	1,691.76	22.46%	4,160,815	22.75%	2,459.46
89. 2G1	1,392.82	18.49%	3,275,644	17.91%	2,351.81
90. 2G	486.30	6.46%	1,135,824	6.21%	2,335.64
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	7,532.50	100.00%	18,292,913	100.00%	2,428.53
CRP					
96. 1C1	262.08	50.75%	841,277	50.75%	3,210.00
97. 1C	211.70	40.99%	679,558	40.99%	3,210.00
98. 2C1	40.19	7.78%	129,010	7.78%	3,210.00
99. 2C	2.46	0.48%	7,897	0.48%	3,210.16
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	516.43	100.00%	1,657,742	100.00%	3,210.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	7,532.50	93.58%	18,292,913	91.69%	2,428.53
CRP Total	516.43	6.42%	1,657,742	8.31%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,048.93	100.00%	19,950,655	100.00%	2,478.67

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,694.12	47.97%	9,051,857	48.42%	2,450.34
88. 1G	2,140.27	27.79%	5,244,440	28.05%	2,450.36
89. 2G1	1,313.18	17.05%	3,093,004	16.55%	2,355.35
90. 2G	553.95	7.19%	1,304,554	6.98%	2,355.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	7,701.52	100.00%	18,693,855	100.00%	2,427.29
CRP					
96. 1C1	125.77	55.05%	403,722	55.05%	3,210.00
97. 1C	38.75	16.96%	124,389	16.96%	3,210.04
98. 2C1	63.96	27.99%	205,312	27.99%	3,210.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	228.48	100.00%	733,423	100.00%	3,210.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	7,701.52	97.12%	18,693,855	96.22%	2,427.29
CRP Total	228.48	2.88%	733,423	3.78%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	7,930.00	100.00%	19,427,278	100.00%	2,449.85

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

27 Dodge

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,824,936,588	1,976,314,212	151,377,624	8.29%	18,398,506	7.29%
02. Recreational	6,045,328	7,222,182	1,176,854	19.47%	17,140	19.18%
03. Ag-Homesite Land, Ag-Res Dwelling	74,524,389	73,459,873	-1,064,516	-1.43%	588,260	-2.22%
04. Total Residential (sum lines 1-3)	1,905,506,305	2,056,996,267	151,489,962	7.95%	19,003,906	6.95%
05. Commercial	435,264,216	480,334,354	45,070,138	10.35%	4,738,911	9.27%
06. Industrial	195,284,689	213,685,643	18,400,954	9.42%	14,926,819	1.78%
07. Total Commercial (sum lines 5-6)	630,548,905	694,019,997	63,471,092	10.07%	19,665,730	6.95%
08. Ag-Farmsite Land, Outbuildings	53,351,245	57,527,039	4,175,794	7.83%	3,606,596	1.07%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	749,860	749,860	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	54,101,105	58,276,899	4,175,794	7.72%	3,606,596	1.05%
12. Irrigated	698,723,609	663,834,325	-34,889,284	-4.99%		
13. Dryland	885,906,867	897,392,826	11,485,959	1.30%		
14. Grassland	38,992,926	39,377,933	385,007	0.99%		
15. Wasteland	2,846,994	2,835,670	-11,324	-0.40%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,626,470,396	1,603,440,754	-23,029,642	-1.42%		
18. Total Value of all Real Property (Locally Assessed)	4,216,626,711	4,412,733,917	196,107,206	4.65%	42,276,232	3.65%

2021 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Appraiser, 2 Appraiser Assistants
3.	Other full-time employees:
	3 Administrative Assistant
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$611,704
7.	Adopted budget, or granted budget if different from above:
	\$611,704
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$239,357
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$74,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	\$73,855

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Personal Property software:
	Vanguard Appraisals Inc.
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessment Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. It is https://dodge.gworks.com .
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	December 2019

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	Eagle View Technologies: Pictometry Online (Office use only)

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	NA
3.	What appraisal certifications or qualifications does the County require?
	NA
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2021 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																								
	Assessor; Appraiser; Appraiser Assistant; Administrative Staff																								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																								
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																								
	Cost approach with market depreciation is used to estimate the market value of residential properties.																								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																								
	Both. Depreciation tables are based on local market information.																								
5.	Are individual depreciation tables developed for each valuation group?																								
	No; there is one depreciation table County-wide																								
6.	Describe the methodology used to determine the residential lot values?																								

Vacant lot analysis and sales are used to determine residential lot values.

7. How are rural residential site values developed?

Studied total improved sales and backed into land value by using abstraction method.

8. Are there form 191 applications on file?

Yes?

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2020	2019	2020	2020 ongoing
2	2020	2019	2020	2019
3	2020	2019	2020	2018
4	2020	2019	2020	2017, 2020
5	2020	2019	2020	2016
6	2020	2019	2020	2008-2010
8	2020	2019	2020	2016
9	2020	2019	2020	2014
10	2020	2019	2020	2014 - 2016
11	2020	2019	2020	2016
AG	2013	2015	2016	Started 2016

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 1, Fremont -- Market area 300 inspection and reassessment - Started in 2015, completed 1,480 parcels in 2018. Ongoing.

Valuation Group 4, Scribner - 2017, Dodge - 2020

Valuation Group 5, Snyder - 2016, Uehling - 2019

Valuation Group 6, Rural Residential was started in 2020 with areas closest to Fremont

Valuation Group 8, Nickerson and Winslow inspection completed in 2016

Valuation Group 10, McGinn's and Schurman's inspection completed in 2016

Started Ag in 2016. - still in process of review

2021 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:																		
	Assessor; Appraiser; Appraiser Assistants; Administrative Staff																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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2	Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The County looks for comparable sales, including outside the county.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	Currently using CAMA Vendor depreciation schedules.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Primarily vacant sales analysis.																		
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1	2018	2018	2020	Started 2015															
2	2013-2018	2015-2018	2020	2016-2018															
	<p>Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.</p> <p>Valuation Group 1 - ongoing, Downtown completed in 2020</p> <p>Valuation Group 5 - Uehling inspections completed 2016, Dodge 2020</p> <p>Valuation Group 8 - Nickerson inspections completed 2016</p>																		

2021 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:							
	Assessor, Appraiser; Appraiser Assistant; Administrative Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>At one time the county had several market areas. The past few years the county has established one set of values for all former designated market areas. Currently the assessment records for the ag are identified with the former market area numbers, they are areas 1, 2, 5, 7 and 11. The county will reviewing the market areas in 2018 for the 2019 assessment year.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	At one time the county had several market areas. The past few years the county has established one set of values for all former designated market areas. Currently the assessment records for the ag are identified with the former market area numbers, they are areas 1, 2, 5, 7 and 11. The county will reviewing the market areas in 2018 for the 2019 assessment year.	2020	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	At one time the county had several market areas. The past few years the county has established one set of values for all former designated market areas. Currently the assessment records for the ag are identified with the former market area numbers, they are areas 1, 2, 5, 7 and 11. The county will reviewing the market areas in 2018 for the 2019 assessment year.	2020						
3.	Describe the process used to determine and monitor market areas.							
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Intensive use land is valued the same as farm site, based on the land can be converted back to crop land.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	no							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							

8b.	What process was used to determine if non-agricultural influences exist in the county?
	unknown?
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2020 PLAN OF ASSESSMENT
FOR
DODGE COUNTY**
Prepared by Debbie Churchill, Assessor

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade”. Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2020 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,660
Total Taxable Value Base: \$4,300,105,786

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	14,443	69.91%	\$ 1,837,673,015	42.74%
Commercial	1,391	6.73%	\$ 480,588,770	11.18%
Industrial	313	1.52%	\$ 214,171,099	4.98%
Recreational	194	0.94%	\$ 5,750,356	0.13%
Agricultural	4,318	20.90%	\$ 1,761,922,546	40.97%
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>

(Dodge County has no designated Special Valuation market areas at this time.)

Agricultural land - taxable acres: 296,637.39

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 43.00% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	112,503.95	37.93%
Dry	151,106.09	50.94%
Grass	15,958.79	5.38%
Waste	16,932.14	5.70%
Other	0.00	0.00%
Ag Exempt	136.42	0.05%

Dodge County also consists of four cities (Fremont [County Seat], Hooper, North Bend, Scribner); six villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and one unincorporated community (Ames).

For more information, see 2020 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor; 3 full-time Assessment Clerks; 1 Head Appraiser, 1 Appraiser Assistant II, 2 Appraiser Assistant 1, and 1 licensed Appraiser consultant/trainer.

The total budget for Dodge County for fiscal period 2020/2021 is \$611,704.00. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. She is currently working on educational hours required, as well as attending workshops and meetings to further her knowledge of the assessment and appraisal fields.

There are no continuing education requirements for the Assessment staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser or Appraiser Assistants at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user education and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue, such as residential, commercial, mass appraisals, and the like.

B. Cadastral Maps

Dodge County's cadastral maps were drawn/taken around 1967. The county surveyor kept the maps up-to-date until the State of Nebraska, Department of Revenue Property Assessment Division assumed control of the assessment functions on July 1, 1998. At that time, it became the assessment staff's responsibility to maintain the maps, including all ownership transfers, new subdivisions, and parcel splits. Even after Dodge County resumed control of the office in 2012, the assessment staff continues to diligently maintain the maps to the best of their ability.

C. Property Record Cards

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. While hard files are no longer kept up to date, they remain on-site for much-needed historical data. A concentrated effort towards a "paperless" property record card is ongoing. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

D. Software for CAMA, Assessment Administration, GIS

Even though Dodge County's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018, there is still much clean-up work to be done. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the general public.

E. Web based – Property Record Information Access

As of January 1, 2019, the new website for the Dodge County Assessor's Office through Vanguard is <http://dodge.nebraskaassessors.com>, and all data information was updated June 1, 2020. The GIS website for gWorks (formerly known as GIS Workshop), is <https://dodge.gworks.com>, and that data was updated at the same time.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Vanguard CAMA program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521's are now transferred electronically to the

Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. For further information, the newly reinstated sales review questionnaire forms are mailed only to the buyer (at this time) for clarification.

Building permits, sent to this office on a regular basis from city/village clerks, as well as from the Zoning Building Inspection for rural properties, are entered into the computer for review. Inspections and reviews are conducted, measurements and photos taken, and physical characteristics noted at the time of inspection. Data is entered into the Vanguard CAMA system using Vanguard's own cost tables (as approved by the Department of Revenue Property Assessment Division) and market data, generating a value for each property inspected. The value is compared to similar properties in the area for equalization purposes. Permits are closed and notes made in the file to roll the value for the following assessment year as well as new growth recorded.

B. Data Collection

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September through December each year.

All relevant sales are gathered, analyzed, and separated into areas with like characteristics, purchased at similar rates. A study is then conducted to determine if there are patterns, or similarities in sales prices, etc. If so, market areas are then developed to analyze sales data and ascertain what aspects of real property affects value. This information is carefully studied and a model created to assist in determining property values. At the conclusion, a ratio study is conducted to measure the viability of new valuations. Individual property information is gathered in the same manner as properties that have building permits.

C. Review Assessment Sales Ratio Studies before Assessment Actions

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

Because this process is now electronic, sales rosters and statistical reports for Dodge County can be viewed at any time. Each sale is reviewed against information in the computer and on the 521 to determine whether it is an arm's length transaction or not based on all relevant information. Our assigned Field Liaison is available at all times to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

D. Approaches to Value

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine values of properties under rent restrictions.

- 1) Market Approach; Sales Comparisons: See above
- 2) Cost Approach: Residential and Commercial (Vanguard Cost Tables)
- 3) Income Approach; Income & Expense Data Collection/Analysis from the Market:
See above
- 4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:
All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Analysis of sales in special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage. The market areas surrounding Fremont are based on sales located in the sections defined as high-end residential, low-end residential, and commercial. To date, special valuation has been applied using the agricultural tables developed for the related market areas. These relationships were determined based on geographic characteristics and are considered to be the best indicators of the market value for uninfluenced parcels.

E. Reconciliation of Final Value and Documentation

See above

F. Review Assessment Sales Ratio Studies after Assessment Actions

See above. Statistical Analyses of sales ratio studies received in March before Abstract is completed to determine if Levels of Values are within range as determined by statute.

G. Notices and Public Relations

It is the responsibility of the Assessor's Office to provide public notification for the multiple functions that take place, including, but not limited to: appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to provide both a written and verbal explanation as to their current property valuations. Next, the taxpayer is provided the opportunity to meet with a referee to discuss their valuation protest and request. Whenever possible, the Appraiser and/or Assistant or Listers will sit in on these meetings to answer any questions from either taxpayer or referee. Finally, both written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

Level of Value, Quality, and Uniformity for Assessment Year 2020:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	97%	12.84	102.02
Commercial	95%	26.51	107.92
Agricultural Land	73%	16.16	106.51
Dodge County has no Special Valuation			

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2019 Reports & Opinions

Assessment/Appraisal Actions Completed for Assessment Year 2020:

CAMA conversion from Orion/Tyler Technologies to Vanguard was completed as of August 1, 2018. Clean-up and update process on all parcels continues.

Permits and information statements for all property classes completed. A ratio study for all classes completed for statutory compliance.

Residential:

Residential cost table updated by 20% and applied throughout entire County.

Reviewed North Bend, Uehling, Winslow, and parts of Fremont East Add, Lee's Add, Halls Add, Umstead's Add, Sylvester Add, and Greenlawn Add 1, 2 & 3. A total of thirty-seven

Fremont subdivisions went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Reviewed Lakes A (year-round residences) and Lakes B (seasonal residences) properties: Lake Ventura, Timberwoods, Dove’s Cove, Emerson Estates, and Pioneer Lakes. Went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

All Rural Residential properties received a 19% increase to maintain statutory ratio between assessments and market values.

Continued redefining neighborhood codes in Fremont for more uniformity and consistency.

Continued reviewing mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Commercial:

Commercial/Industrial cost table updated by 25% and applied throughout entire County.

Reviewed sales throughout county, Hooper, and parts of North Bend and Fremont. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Reviewed land information of Commercial/Industrial properties throughout Dodge County. Per show cause hearing, applied TERC-ordered 37% increase to all improvements on Fremont commercial/industrial properties. Measurements entered/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land values in place for 2020.

Agricultural:

Applied new soil conversion mandated by State of Nebraska.

Reviewed agricultural (Improvements, Outbuildings and Land). Updated land tables. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Assessment/Appraisal Actions Planned for Assessment Year 2021:

Update Depreciation for entire County. Determine if current Cost Table needs updating.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential:

Review Fremont, attempting complete entire city. Correct land values for Fremont subdivisions. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Review subdivisions just outside City of Fremont city limits. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Review rural residential acreages starting with those closest to Fremont and branching outward. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue to review any remaining 2019 flood damaged/destroyed properties. Correct values in place for 2021.

Review and identify Improvements on Leased Land (IOLL's). Send information to gWorks to identify on public GIS map. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of mobile homes throughout entire County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Commercial:

Review land values, paying special attention to those parcels south of Fremont, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2021.

Review downtown Fremont Commercial properties. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2021.

Review Commercial storage units for correct occupancy codes, uniformity and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2021.

Continue to review any remaining 2019 flood damaged/destroyed properties. Correct values in place for 2021.

Agricultural:

Review agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue to review any remaining 2019 flood damaged/destroyed properties. Require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Correct values in place for 2021.

Review Agland Market Areas for entire County to correct/update values per acre following latest soil conversion inadequacy.

Review Agland directly east of Fremont to determine if Special Value Area is needed.

Review land along the Platte River and Elkhorn Rivers, particularly recreational sales.

Review WRP and/or CRP sales for continued statutory compliance.

Assessment/Appraisal Actions Planned for Assessment Year 2022:

Determine if current Cost Table and Depreciation needs updating for entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential:

Begin review of Ames, Dodge, and Snyder. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of lake properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of mobile homes throughout the county. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Commercial:

Review Fremont Commercial properties outside of downtown area. Review sales to determine if values remain within statutory compliance. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Agricultural:

Verify all rural residential acreages with 20 acres or less are classified as Residential. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Verify if sales information still justifies our defined Market Areas, or if potential Special Value Area is needed.

Continue review of any remaining 2019 flood damaged/destroyed properties. Require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Verify repair/replacement values and any potential crop production. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review Recreational values. Verify sales along the Platte and Elkhorn Rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Assessment/Appraisal Actions Planned for Assessment Year 2023:

Determine if current Cost Table and Depreciation needs updating for entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential:

Begin review of any Fremont subdivision with a large amount of sales. Review Scribner, Hooper, and Inglewood. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of any remaining lake properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of all mobile homes courts throughout county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Commercial:

Continue to review all parcels in Fremont. Review Commercial properties in the smaller cities, towns, villages, and unincorporated in Dodge County. Review sales to determine if values remain in compliance according to statutory requirements. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Agricultural:

Review sales of bare agricultural land, farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Verify sales information to justify our defined Market Areas, or potential Special Value Area.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Other Functions Performed by the Assessor's Office but not limited to:

Record Maintenance, Mapping updates, Ownership Changes:

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly.

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract

- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property:

Administer annual filing of 1721 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

For 2020, the new Vanguard eFile system was implemented. A total of 465 eFiled, or 27% for the first year. Reminder letters were mailed to those having filed a return in 2019, as well as any new businesses/agricultural equipment owners discovered by the assessment office. These letters contained each property owner's unique eFile PIN number, provided a returned had been filed the previous year.

Permissive Exemptions:

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Dodge County currently has 95 approved permissive exemption applications on file for a total of 251 exempt parcels.

Taxable Government Owned Property:

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions owning property to notify them of their requirements on new or updated contracts for leases they may have.

Homestead Exemptions:

Administer 1,228 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual bases as allowed by Nebraska Statute 77-3512.

Centrally Assessed:

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

Tax Increment Financing:

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 44 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$180,476,885, a combined base value of \$6,093,130, and a combined excess value of \$174,383,755.

Thirty-five TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrigated Seeds
- (1) Fountain Springs Apts Redevelopment
- (1) WCBS Redevelopment Project

Two TIF parcels in Scribner (making up One TIF project):

- Sense Natural Products Inc
- Grain States Biofuels LLC, f/k/a Northeast NE Bio Diesel LLC

One TIF parcel in Snyder:

- Hunke Development LLC, d/b/a Redevelopment Area #1

Six TIF parcels in Hooper

- (1) First National Bank Northeast
- (5) Hooper School Park Subdivision

Tax Districts and Tax Rates:

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process. The assessor works with both the Treasurer and the Clerk to ensure accuracy.

Tax Lists:

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are on the same computer systems.

Tax List Corrections:

Prepare tax list correction documents for county board approval. Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalization agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s).

County Board of Equalization:

Attends county board of equalization meetings for valuation protests – assemble and provide information. A representative from the appraisal staff or the assessment manager sits in on

referee hearings at the time of protest. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

TERC Appeals:

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

TERC Statewide Equalization:

Attend hearings if applicable to county, defend values, and/or implement orders of the TERC. Appraiser and assessment manager works directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

Education:

Assessor and Appraiser – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Special Valuation (Greenbelt):

Dodge County does not have any designated Special Valuation market areas at this time.

Sales File:

Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.

Conclusion:

With all the entities of county government utilizing assessment records in their operation, it is paramount for this office to consistently strive towards perfection in record keeping. Timely and continual reviews of all properties is necessary to maintain accurate records along with fair and equalized values across the county. A well-developed plan in place guarantees this process to flow smoothly and efficiently. As always, sales reviews will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Debbie Churchill 10/31/2020
Dodge County Assessor Date

Mitch Hart 10/31/2020
Dodge County Appraiser Date